May 6, 2005

George M. Burditt
Bell, Boyd & Lloyd, LLC
70 West Madison Street, Ste. 3100
Chicago, Ill. 60602-4207

Re: Fruitcake Labelling

Dear Mr. Burditt,

Enclosed are 5 copies of 2 different labels for fruitcakes our company manufactures and distributes to both retail and wholesale markets. Also enclosed are 5 copies of our retail catalog, which lists and describes the products we produce.

Our labels comply with the present FDA standards and guidelines regarding proper labeling and specifically serving size. We believe that the FDA serving size does not in actuality conform to customary consumption practice because the richness of the product causes it to be normally consumed in 1oz to 1.5 oz portions. The expense of the product is also a factor, since the current FDA serving size guideline calls for a portion costing over $3.00, typically. Customarily, our 14 oz loaf will serve 10 generous slices. I have never observed anyone actually eating 1/3 of that cake in one sitting, as called for by the present government guideline, nor would we ever suggest for anyone to do so, as we would consider that to be over-indulgent and probably unhealthy.

For over 25 years we have sold several fruitcake items that are pre-portioned and or sliced and individually wrapped. Examples include fruitcake cupcakes "miniatures" and "sliced and wrapped" fruitcake. In no case does the portion size exceed 1.8 oz and most are less than 1.5 oz.

Fruitcake is primarily a traditional and seasonal product, usually thought of as a delicacy, to be enjoyed in moderation. In summary, we submit that the present government guidelines, that require abnormally large portions, is contrary to customary and nutritionally advisable practice.

Thanking you for your efforts in this regard, I remain:

Yours truly,

Geoffrey J. Crowley, President
M. K. Commercial Kitchens, Inc.
dba. The Ya-Hoo! Baking Co.